



## **Medium Term Revenue and Expenditure Framework.**

*Prepared in terms of the Local Government:  
Municipal Finance Management Act  
(56/2003): Municipal Budget and Reporting  
Regulations, Government Gazette 32141, 17  
April 2009.*

**“Shared  
prosperity  
through  
co-operative  
participation”**

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## **ANNUAL BUDGET 2014/2015**

VER. 1.2 (27.06.2014)

**KAI ! GARIB  
MUNICIPALITY**

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## Section 1 – Mayor speech

Whilst celebrating 20 years of democracy it was also the year in which we had to bid a final farewell to former President Nelson Mandela, the person who was the most influential in assuring us our democracy. His death was a time of reflection, of what we have achieved to date and what is really important going forward. The general elections on the 7th of May reminded me once again of his contribution to this country.

It also reminded me of a time when not all South Africans could vote, of the lives lost in the fight to win true democracy for our country, and of the hard work to keep that democracy alive and well. To create a thriving country and improve the lives of all South Africans and to deliver on promises made in 1994. To keep Madiba's dream alive.

The Council success was mirrored in the support the ANC received from Kai !Garib voters on the 7<sup>th</sup> of May when they gave the mandate to continue with what we started three years ago.

The current term of this Council was marked by achievements in terms of development such as housing, bulk water upgrading, upgrading of excess roads and storm water, upgrading of the R27 road, renewable energy in the form of solar and hydro facilities and the establishment of a holiday resort.

This budget is preceded by the most intense participation processes. Every single town and village from Kenhardt up to Riemvasmaak had been visited.

The public was sensitized in terms of Council's financial challenges to execute its mandate as well as the public's responsibility to empower the municipality to deliver by means of service their rates and service accounts.

Council is committed to work hard to make a positive contribution towards the lives of all our residents. Council together with management is also committed to improve this this coming year in terms of Kai IGarib's audit outcome as well as the cash flow situation.

### **Tariff Implications**

The National Electricity Regulator (NERSA) has approved an increase in the bulk tariff from Eskom of 8.06%. National Treasury in MFMA Circular No. 70 advises local government "to structure their 2014/15 electricity tariffs increases based on the approved 7,39% NERSA guideline tariff increase."

Unfortunately for Kai IGarib NERSA did not approve any increase as our tariffs are already within the upper limits for this area. Especially for prepaid customers there will be a 0% increase. In Kai IGarib our electricity consumers comprise 70% prepaid and 30% conventional users.

The effect of no increase on electricity tariffs has a material effect on the Municipality's cash flow as electricity is the biggest driver in terms of income generation.

The water tariff increases will be 12% across the board. Looking forward Council will be assessing this tariff along with the existing service standards.

The refuse and sewage tariffs will be increased by 12% for both domestic and business consumers.

### **Assessment Rate Rebates**

A new valuation roll is being implemented on the 1<sup>st</sup> of July 2014. In terms of legislation the values are based on market value. In essence the values of this roll represent the increase in market value from the previous roll in 2010 up to now. The municipality is confident that this roll is of a better

standard than the previous roll and therefore also reflects many corrections on the previous roll.

Considering the above as well as the non-approval of electricity increases the rates tariffs are not decreased with the implementation of the new roll.

The rebate in terms of the Act on residential properties increase to R50,000.

Farming rebate will be 22.5% of residential tariff instead of the 25% prescribed by legislation. Any other rebates as per 2013/14 tariffs will be done away with.

The municipality also introducing a separate business rates tariff.

### **Other matters**

Employee costs have risen by 15.8% on the 2013/14 adjustment budget figure. This includes the annual increase of 6.8% on basic remuneration as instructed by the Local Government Bargaining Council, as well as corrections in terms of the 2013/14 budget.

The repairs and maintenance budget for 2014/15 will decrease by 3% on the adjustment budget figure for 2013/14. Council has noted the requirements of National Treasury in Circular 70 to increase Repairs and Maintenance, however Council must be realistic within the cash flow limitations. The simple fact is that in KAI IGARIB's geographically area means that the budget provision will never be enough.

As mentioned earlier the municipality is facing many challenges, e.g. the improvement on the audit opinion, the improvement of the municipality's cash flow and on top of that compliance to SCOA. SCOA alone will take an enormous amount of time, effort and probably money at all levels to ensure full compliance.



Putting a budget together was not an easy task and I thank the Director of Finance, and his team for drawing up a budget which may not make everybody happy, but will try to bring KAI !GARIB to financially sound level. Thank you also to the Acting Municipal Manager who I believe has done an excellent job in leading the administration and to the Directors and staff for their continued hard work in delivering services under sometime difficult circumstances.

My thanks to my Mayoral Committee, to you Madam Speaker and my ANC comrades in Council and indeed to all Councillors for your active and, at times very lively, inputs in Council. This is what democracy is about.

## **Section 2 - Council Resolutions**

### **RECOMMENDATION**

The Council approved and adopted the following resolutions:

1. The Council of Kai !Garib Municipality, acting in terms of section 24 of the Municipal Finance Management Act, (Act 56 of 2003) approves and adopts:
  - 1.1. The annual budget of the municipality for the financial year 2014/15 and the multi-year and single-year capital appropriations as set out in the following tables:
    - 1.1.1. Budgeted Financial Performance (revenue and expenditure summary) as contained in the annual budget report Table A1;

- 1.1.2.Budgeted Financial Performance (revenue and expenditure by standard classification) as contained in the annual budget report Table A2;
  - 1.1.3.Budgeted Financial Performance (revenue and expenditure by municipal vote) as contained in the annual budget report Table A3;
  - 1.1.4.Budgeted Financial Performance (revenue by source and expenditure by type) as contained in the annual budget report Table A4; and
  - 1.1.5.Multi-year and single-year capital appropriations by municipal vote and standard classification and associated funding by source as contained in the annual budget report Table A5.
- 1.2. The financial position, cash flow budget, cash-backed reserve/accumulated surplus, asset management and basic service delivery targets are approved as set out in the following tables:
- 1.2.1.Budgeted Financial Position as contained in the annual budget report Table A6;
  - 1.2.2.Budgeted Cash Flows as contained in the annual budget report Table A7;
  - 1.2.3.Cash backed reserves and accumulated surplus reconciliation as contained in the annual budget report Table A8;
  - 1.2.4.Asset management as contained in the annual budget report Table A9; and
  - 1.2.5.Basic service delivery measurement as contained in the annual budget report Table A10.
2. The Council of Kai !Garib, acting in terms of section 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) approves and adopts with affect from 1 July 2014 the tariffs for property rates;

electricity-; water-; sanitation-; solid waste services and other services charges as set out in Annexure A.

3. To give proper effect to the Municipality's annual budget, the Council of Kai I Garib Municipality approves:
  - 3.1.1. That the Municipality be permitted to enter into long-term loans for the funding of the capital programmes in respect of the MTREF in terms of Section 46 of the Municipal Finance Management Act.
  - 3.2. That the Municipal Manager be authorised to sign all necessary agreements and documents to give effect to the above lending programme.
4. The provision made for permanent employees reflects the "warm bodies" current on the payroll, except for provision for the following positions advertised;
  - 4.1 Traffic officer
  - 4.2 Librarian
  - 4.3 Occupational health and safety official
  - 4.4 Director Technical Services
  - 4.5 Manager SCM/Expenditure
5. Provision for temporary contracts has been limited to the sum of the current contracts.
6. Provision of 6.8% salary increase has been made for all the permanent and fixed terms employees.



## Section 3 - Executive Summary

The application of sound financial management principles for the compilation of the Municipalities financial plan is essential and critical to ensure that the Municipality remains financially viable and that municipal services are provided sustainably, economically and equitably to all communities.

National Treasury's MFMA Circulars No. 70, 71 and 72 were used to guide the compilation of the 2013/14MTREF.

The following table is a consolidated overview of the proposed 2014/15Medium-term Revenue and Expenditure Framework:

**Table 1 Consolidated Overview**

	2013/2014 ANNUAL BUDGET	2013/2014 ADJUSTMEN T BUDGET	2014/2015 ANNUAL BUDGET
	000		
TOTAL OPERATING REVENUE	172 372	194 338	207 250
TOTAL OPERATING EXPENDITURE	152 666	194 338	188 030
SURPLUS/(DEFICIT) FOR YEAR	19 706	-	19 220
TOTAL CAPITAL EXPENDITURE	35 653	21 161	26 593

Total operating revenue has grown by 6.64 per cent the 2014/15 financial year when compared to the 2013/14 Adjustment Budget.

Total operating expenditure for the 2014/15 financial year has been appropriated at R 207.250 million and translates into a budgeted (book) surplus of R 19.220 million.

The capital budget of R 26.593 million for 2014/15 is 25.6 per cent more when compared to the 2013/14 Adjustment Budget. The draft capital budget will be funded from Conditional Grants as well as external funding. There is very little scope to accommodate external borrowing levels over the medium-term.

### 2.1 Operating Revenue Framework

For Kai !Garib to improve the quality of services; provided to its citizens it needs to generate the required revenue. In these tough economic times strong revenue management is fundamental to the financial sustainability of

this municipality. The reality is that we are faced with development backlogs and poverty. The expenditure required to address these challenges will inevitably always exceed available funding; hence difficult choices have to be made in relation to tariff increases and balancing expenditures against realistically anticipated revenues.

The following table is a summary of the 2014/15MTREF (classified by main revenue source):

**Table 2 - Summary of revenue classified by main revenue source**

DESCRIPTION	Annual Budget 13/14	Year to Date (31 JAN 2014)	Adjustment Budget 13/14	DRAFT Annual Budget 14/15	Annual Budget 14/15 Version 1	Annual Budget 14/15 Version 2
<b>REVENUE</b>						
<b>PROPERTY RATES</b>						
PROPERTY RATES	-36 798 876	-46 588 935	-36 798 876	-42 318 707	-67 395 822	-59 841 343
LESS: REVENUE FORGONE	23 111 701	22 557 348	23 111 701	26 578 457	44 752 292	35 822 258
PROPERTY RATES: PENALTIES & COLLECTION COSTS	-2 583 301	-1 532 929	-1 700 000	-1 700 000	-1 700 000	-2 000 000
<b>SUB TOTAL: PROPERTY RATES</b>	<b>-16 270 476</b>	<b>-25 564 516</b>	<b>-15 387 175</b>	<b>-17 440 251</b>	<b>-24 343 530</b>	<b>-26 018 845</b>
<b>SERVICE CHARGES</b>	<b>-81 794 032</b>	<b>-34 404 208</b>	<b>-83 222 179</b>	<b>-89 999 548</b>	<b>-88 609 990</b>	<b>-88 609 990</b>
ELECTRICITY	-59 293 140	-33 245 254	-59 151 280	-63 522 560	-61 972 890	-61 872 990
WATER	-12 489 054	-5 310 341	-12 489 054	-13 737 959	-13 800 000	-13 800 000
SEWERAGE	-5 225 936	-3 473 869	-6 785 936	-7 464 508	-7 518 000	-7 518 000
REFUSE	-4 775 671	-2 358 545	-4 775 929	-5 253 522	-5 300 000	-5 300 000
OTHER	-10 241	-16 498	-30 000	-21 000	-21 000	-21 000
RENTAL OF FACILITIES & EQUIPMENT	-204 582	-104 721	-196 327	-206 143	-206 143	-206 143
INTEREST EARNED: EXTERNAL INVESTMENTS	-187 494	-7 935	-15 000	-15 750	-15 750	-15 750
INTEREST EARNED: OUTSTANDING DEBTORS	-8 404 310	-4 305 938	-8 000 000	-8 400 000	-8 400 000	-8 500 000
DIVIDENDS RECEIVED						
ROYALTIES RECEIVED						
FINES	-160 484	-25 371	-56 000	-58 800	-58 800	-58 800
LICENCES AND PERMITS	-465 064	-231 882	-476 000	-476 000	-476 000	-476 000
INCOME FOR AGENCY SERVICES	-2 345 741	-2 148 357	-6 483 820	-6 483 820	-6 483 820	-6 483 820
GOV GRANTS & SUBSIDIES: UNCONDITIONAL	-48 052 000	-48 709 647	-52 236 993	-50 293 000	-50 293 000	-50 293 000
PUBLIC CONTRIBUTIONS & DONATIONS	-	-674 792	-3 000 000	-	-	-
GOV GRANTS & SUBSIDIES: CONDITIONAL	-4 788 500	-2 050 000	-24 740 000	-25 286 000	-25 286 000	-25 286 000
OTHER INCOME	-8 613 301	1 601 801	-516 850	-542 693	-542 693	-542 693
OTHER GAINS ON CONTINUED OPERATIONS	-16 730	-7 275	-10 800	-13 130	-13 130	-13 130
GAINS ON DISPOSAL OF ASSETS						
PROFIT ON SALE OF INVESTMENT PROPERTY/LAND						
<b>TOTAL REVENUE</b>	<b>-172 372 503</b>	<b>-117 696 604</b>	<b>-194 338 943</b>	<b>-199 211 135</b>	<b>-204 724 856</b>	<b>-207 250 171</b>

Revenue generated from rates and services charges forms a significant percentage of the revenue basket for the Municipality. Rates and service charge revenues comprise more than half of the total revenue mix. In the 2013/2014 adjustment budget, revenue from rates and services charges totals R 98.609 million or 51 per cent. This increases to R114.629 million. The percentage revenue generated from rates and services charges increased to 55 per cent which can be attributed to the share that the sale of electricity contributes to the total revenue mix. The above table excludes revenue foregone arising from discounts and rebates associated with the tariff policies of the Municipality.



Operating grants and transfers totals a forecast amount of R 50.293 million in the 2013/14 financial year. The aforementioned amount has a direct link to expenditure on operational grants, and is only recognized as revenue when the conditions of the transfers made has been met. It might differ from the grants received.

The following table gives a breakdown of the various operating grants and subsidies allocated to the municipality over the medium term:

**Table 3 Operating Transfers and Grant Receipts**

Description	Annual 2013/14 budget	Adjustment budget 2013/14	Annual budget 2014/15	Annual CASH budget 2014/15
	-20 464 553	-40 416 053	-75 579 000	-53 027 000
Equit.Share: Councillor Allo	-2 351 000	-2 351 000	-2 960 000	-2 960 000
Equit.Share: Indigent Suppo	-13 955 053	-13 955 053	-47 333 000	-47 333 000
Subsidy: EPWP Project;	-1 000 000	-1 000 000	-1 374 000	-
Subsidy: Fin Manage Grant;	-1 650 000	-1 650 000	-1 800 000	-1 800 000
SUBSIDY: MIG;	-618 500	-20 570 000	-21 178 000	-
Subsidy: MSIG;	-890 000	-890 000	-934 000	-934 000

Tariff-setting is a pivotal and strategic part of the compilation of any budget. When rates, tariffs and other charges were revised, local economic conditions, input costs and the affordability of services were taken into account to ensure the financial sustainability of the Municipality.

National Treasury continues to encourage municipalities to keep increases in rates, tariffs and other charges as low as possible. Municipalities must justify in their budget documentation all increases in excess of the upper boundary of the South African Reserve Bank's inflation target. Excessive increases are likely to be counterproductive, resulting in higher levels of non-payment.

The percentage increases of Eskom bulk tariffs are beyond the mentioned inflation target. Given that these tariff increases are determined by external agencies, the impacts it have on the municipality's electricity tariffs are largely outside the control of the Municipality. Discounting the impact of these price increases in lower consumer tariffs will erode the Municipality's future financial position and viability.

It must also be appreciated that the consumer price index, as measured by CPI, is not a good measure of the cost increases of goods and services relevant to municipalities. The basket of goods and services utilised for the

calculation of the CPI consist of items such as food, petrol and medical services, whereas the cost drivers of a municipality are informed by items such as the cost of remuneration, bulk purchases of electricity, petrol, diesel, chemicals, cement etc. The current challenge facing the Municipality is managing the gap between cost drivers and tariffs levied, as any shortfall must be made up by either operational efficiency gains or service level reductions

The proposed tariff increases is set at:

- Property rates - 10 %
- Electricity - 0 %
- Water - 12 %
- Refuse Removal - 12 %
- Sewerage - 12 %

### **Income forgone (Free Basic Services and other rebates)**

The social package assists households that are poor or face other circumstances that limit their ability to pay for services. To receive these rebates and free services the households are required to register in terms of the Municipality's Indigent Policy. At this point the setup of the costing system does not provide a system generated split of the types of rebates granted.

The total cost of the social package is largely financed by national government through the local government equitable share received in terms of the annual Division of Revenue Act.

### **3.2 Operating Expenditure Framework**

The following table is a high level summary of the 2014/2015 budget and MTREF (classified per main type of operating expenditure):

**Table 4 - Summary of operating expenditure by standard classification item**

EXPENDITURE						
<b>EMPLOYEE RELATED COSTS</b>						
REMUNERATION	46 411 250	27 524 358	55 794 620	58 761 529	54 841 529	63 895 304
SOCIAL CONTRIBUTIONS	7 115 546	3 281 494	7 646 275	8 671 077	8 671 077	9 585 052
<b>SUB TOTAL: EMPLOYEE RELATED COST</b>	<b>53 526 796</b>	<b>30 805 852</b>	<b>63 440 895</b>	<b>67 432 606</b>	<b>63 512 606</b>	<b>73 480 357</b>
REMUNERATION OF COUNCILLORS	4 917 321	2 303 282	5 602 000	4 415 000	4 415 000	4 415 000
IMPAIRMENT LOSSES	5 918 930	-	20 580 000	20 580 000	20 580 000	20 580 000
COLLECTION COSTS						
DEPRECIATION	7 114 452	-	9 255 307	9 255 307	9 255 307	7 255 307
REPAIRS AND MAINTENANCE	8 663 386	1 128 824	4 581 000	6 701 000	5 303 000	4 441 000
INTEREST PAID	2 890 613	645 287	3 241 000	3 241 000	1 041 000	1 011 000
BUYER PURCHASES	17 300 808	20 251 900	41 500 000	44 724 000	44 500 000	44 300 000
CONTRACTED SERVICES	8 512 166	6 276 155	12 741 600	8 603 200	6 551 200	5 871 200
GRANTS AND SUBSIDIES PAID- OPERATIONAL	300 000	31 000	50 000	50 000	50 000	50 000
FREE BASIC SERVICES	8 136 544	3 985 152	-	-	-	-
GRANTS AND SUBSIDIES PAID- CONDITIONAL	4 170 000	2 227 604	7 344 993	4 108 000	4 108 000	4 108 000
GENERAL EXPENSES	17 400 663	9 954 987	26 002 718	25 788 050	25 088 050	22 519 200
OTHER LOSSES ON CONTINUED OPERATIONS						
LOSS ON DISPOSAL OF ASSETS						
<b>SUB TOTAL: EXPENDITURE</b>	<b>152 666 679</b>	<b>79 608 343</b>	<b>194 338 943</b>	<b>194 893 963</b>	<b>184 401 963</b>	<b>188 090 864</b>
INTERDEPARTMENTAL TRANSFERS						
INTERDEPARTMENTAL TRANSFERS						
<b>TOTAL EXPENDITURE</b>	<b>-19 705 624</b>	<b>-38 088 463</b>	<b>-0</b>	<b>-4 315 172</b>	<b>-20 322 893</b>	<b>-19 219 307</b>

The budgeted allocation for employee related costs for the 2013/14 financial year totals R 63.440 million, which equals 33 per cent of the total operating expenditure. This percentage increases to 39 per cent on the budget for 2014/2015. Based on the guidelines provided by National treasury, salary increases have been factored into this budget at a percentage increase of 6.80 per cent for the 2014/15 financial year. An annual increase of 6.4 per cent has been included in the two outer years of the MTREF.

The cost associated with the remuneration of councilors is determined by the Minister of Co-operative Governance and Traditional Affairs in accordance with the Remuneration of Public Office Bearers Act, 1998 (Act 20 of 1998).

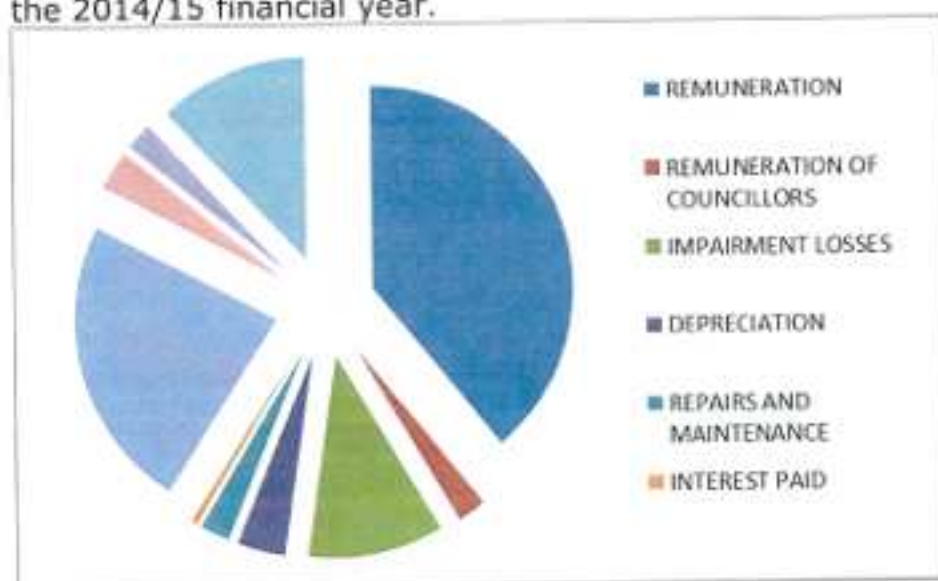
The provision of debt impairment was determined based on the cash collection for a preceding 12 months.

Provision for depreciation and asset impairment has been informed by the asset register and proposed capital budget. Depreciation is widely considered a proxy for the measurement of the rate asset consumption. Budget appropriations in this regard total R7.255 million for the 2014/15 financial and equates to 3.8 per cent of the total operating expenditure. Finance charges consist primarily of the repayment of interest on long-term borrowing (cost of capital). Finance charges make up 0.5 per cent (R1.011 million) of operating expenditure excluding annual redemption for 2014/15.



Bulk purchases are directly informed by the purchase of electricity from Eskom. The annual price increases have been factored into the budget appropriations and directly inform the revenue provisions. The expenditures include distribution losses. Bulk purchases make up 23.5 per cent (R44.300 million) of operating expenditure for the 2014/2015 financial year.

The following table gives a breakdown of the main expenditure categories for the 2014/15 financial year.



**Figure 1 - Main operational expenditure categories for the 2014/15 financial year**

### Repairs and maintenance

In terms of the Municipal Budget and Reporting Regulations, operational repairs and maintenance is not considered a direct expenditure driver but an outcome of certain other expenditures, such as remuneration, purchases of materials and contracted services. At current the Municipality cannot report on the outcome of the different cost drivers combined to Repairs and maintenance. The table below provides a breakdown of the repairs and maintenance in relation to asset class and reflects only purchase of materials and some contracted services.



### 3.3 Capital expenditure

Capital expenditure comprises mostly MIG related projects. The only additional expenditure relates to IT software and hardware, office equipment, tools and equipment as well as the replacement of some of the service delivery vehicles. See attached Schedule

## Section 4 - Overview of budget related policies

The Municipality's budgeting process is guided and governed by relevant legislation, frameworks, strategies and related policies.

The following policies are to be reviewed.

1. **Virement**
2. **Investment**
3. **Cash Management**
4. **Supply Chain Management**
5. **Administration and Management of Indigents**
6. **Customer Care, Credit Control and Debt Collection**
7. **Tariff**
8. **Assessment Rates**
9. **Transport allowances for Essential Users**
10. **Fleet Management**
11. **Fixed Assets**
12. **Traveling & Accommodation**
13. **Official Vehicles**

## **Section 5 - Overview of budget assumptions**

### **3.1 External factors**

Kai !Garib' income base comprise of mostly residential consumers and rate payers of which a a material percentage are retired people with a fixed monthly income.

Escom price increases is an external factor that Council has no control over.

### **3.2 General inflation outlook and its impact on the municipal activities**

There are five key factors that have been taken into consideration in the compilation of the 2011/12 MTREF:

- National Government macro-economic targets;
- The general inflationary outlook and the impact on Municipality's residents and businesses;
- The impact of municipal cost drivers;
- The increase in prices for bulk electricity; and
- The increase in the cost of remuneration.  
Employee related costs comprise 35 per cent of total operating expenditure in the forecast for the 2014/15 financial year and therefore this increase above inflation places a disproportionate upward pressure on the expenditure budget.

### **3.3 Interest rates for borrowing and investment of funds**

The MFMA specifies that borrowing can only be utilised to fund capital or refinancing of borrowing in certain conditions. Collection rate for revenue services

The base assumption is that tariff and rating increases will increase at a rate slightly higher than CPI over the long term. It is also assumed that current economic conditions, and relatively controlled inflationary conditions, will continue for the forecasted term.

The rate of revenue collection is based on the cash collections of the preceding 12 month period.

### **3.4 Salary increases**

A salary increase of 6.80 per cent across the board.

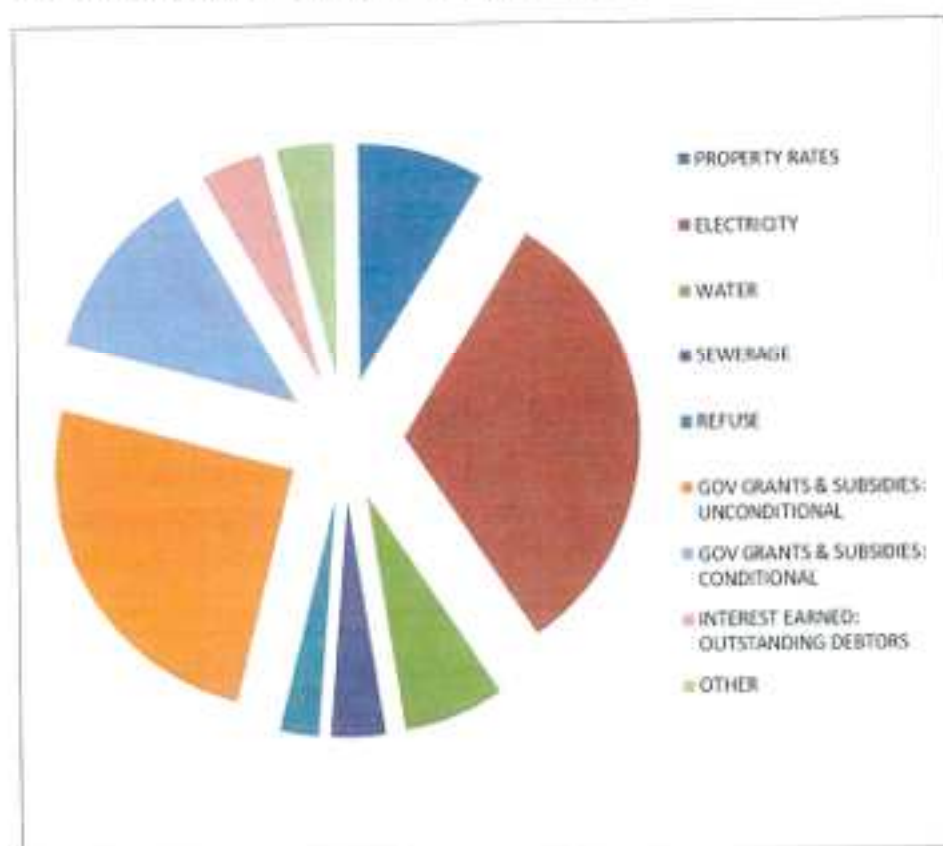
## Section 6 - Overview of budget funding

### 4.1 Medium-term outlook: operating revenue

The following table is a breakdown of the operating revenue over the medium-term:

#### Breakdown of the operating revenue over the medium-term

The following graph is a breakdown of the operational revenue per main category for the 2014/15 financial year.



**Figure 5 - Breakdown of operating revenue over the 2013/14MTREF**

Tariff setting plays a major role in ensuring desired levels of revenue. Getting tariffs right assists in the compilation of a credible and funded budget. The Municipality derives most of its operational revenue from the provision of goods and services such as water, electricity, sanitation and solid waste removal. Property rates, operating grants from organs of state

and other minor charges (such as building plan fees, licenses and permits etc).

The proposed tariff increases for the 2014/15 MTREF on the different revenue categories are:

- Property rates - 10 %
- Electricity - 0 %
- Water - 12 %
- Refuse Removal - 12 %
- Sewerage - 12 %

### **Section 7 - Municipal manager's quality certificate**

I Gilbert Lategan, Acting Municipal Manager of Kai !Garib Municipality, hereby certify that the annual budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the annual budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Print Name \_\_\_\_\_

Municipal Manager of Kai !Garib Municipality

Signature \_\_\_\_\_

Date \_\_\_\_\_



## Section 8 – SCHEDULES A1 TO A10

NC082 (Kall) Garb - Table A1 Budget Summary

Description	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>R thousands</b>										
<b>Financial Performance</b>										
Property sales	9 283	11 088	13 063	16 276	15 387	15 387	-	26 019	19 891	22 916
Service charges	62 486	71 037	71 403	91 794	93 232	93 232	-	88 610	97 341	103 294
Investment revenue	6 414	217	17	187	15	15	-	16	17	17
Transfers recognised - operational	38 957	37 337	65 889	53 232	89 487	88 467	-	94 621	98 823	98 470
Other non revenue	1 915	9 436	6 536	20 270	16 738	16 738	-	17 527	17 368	17 922
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>120 757</b>	<b>129 857</b>	<b>159 508</b>	<b>171 758</b>	<b>173 768</b>	<b>173 768</b>	<b>-</b>	<b>186 872</b>	<b>197 360</b>	<b>204 388</b>
<b>Expenditure</b>										
Employee costs	38 154	46 458	57 075	52 527	63 447	63 447	-	73 400	77 387	81 383
Remuneration of councillors	4 277	4 752	6 260	4 917	5 402	5 402	-	4 415	5 873	6 628
Depreciation & asset impairment	36 272	35 457	36 152	711	9 255	9 255	-	7 330	37 460	38 148
Finance charges	1 019	1 258	3 088	2 900	3 241	3 241	-	3 211	3 241	3 261
Maintenance and bulk purchases	26 900	36 785	41 885	45 973	48 081	48 081	-	48 781	55 964	61 342
Transfers and grants	8 361	6 570	11 521	12 467	7 368	7 368	-	4 188	18 231	12 837
Other expenditure	20 788	67 187	51 521	32 232	58 324	58 324	-	48 872	54 720	55 517
<b>Total Expenditure</b>	<b>127 351</b>	<b>198 648</b>	<b>207 562</b>	<b>152 567</b>	<b>194 318</b>	<b>194 318</b>	<b>-</b>	<b>188 871</b>	<b>244 035</b>	<b>261 069</b>
<b>Surplus/(Deficit)</b>	<b>(16 594)</b>	<b>(68 791)</b>	<b>(47 054)</b>	<b>(18 087)</b>	<b>(20 550)</b>	<b>(20 550)</b>	<b>-</b>	<b>(1 999)</b>	<b>(46 675)</b>	<b>(56 681)</b>
Transfers recognised - capital	7 657	17 118	12 446	919	20 570	20 570	-	21 178	21 888	22 178
Contributions recognised - capital & contributed	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(8 937)</b>	<b>(51 673)</b>	<b>(34 608)</b>	<b>(16 746)</b>	<b>(18 580)</b>	<b>(18 580)</b>	<b>-</b>	<b>(13 219)</b>	<b>(68 563)</b>	<b>(78 803)</b>
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>(8 937)</b>	<b>(51 673)</b>	<b>(34 608)</b>	<b>(16 746)</b>	<b>(18 580)</b>	<b>(18 580)</b>	<b>-</b>	<b>(13 219)</b>	<b>(68 563)</b>	<b>(78 803)</b>
<b>Capital expenditure &amp; funds sources</b>										
Capital expenditure	38 008	18 679	25 381	38 453	21 181	21 181	-	26 585	26 127	27 828
Transfers recognised - capital	31 373	17 253	22 590	19 542	20 570	20 570	-	21 178	21 568	22 178
Public contributions & donations	-	-	-	-	-	-	-	-	-	-
Borrowing	3 290	-	-	7 080	-	-	-	-	-	-
Internally generated funds	2 342	1 277	1 081	9 112	591	591	-	5 415	4 168	180
<b>Total sources of capital funds</b>	<b>74 013</b>	<b>36 159</b>	<b>49 052</b>	<b>67 187</b>	<b>42 342</b>	<b>42 342</b>	<b>-</b>	<b>54 178</b>	<b>55 863</b>	<b>58 186</b>
<b>Financial position</b>										
Total current assets	32 248	16 665	18 706	16 115	16 115	16 115	-	15 115	15 115	15 115
Total non current assets	305 580	824 794	843 840	842 773	825 417	825 417	-	830 819	793 312	783 552
Total current liabilities	47 616	51 857	73 889	52 852	55 882	55 882	-	55 285	55 028	54 731
Total non current liabilities	13 252	27 104	57 429	88 214	68 314	68 314	-	58 214	58 214	58 214
<b>Community assets/Equity</b>	<b>818 389</b>	<b>762 338</b>	<b>727 217</b>	<b>748 622</b>	<b>737 217</b>	<b>737 217</b>	<b>-</b>	<b>711 532</b>	<b>708 098</b>	<b>695 932</b>
<b>Cash flows</b>										
Net cash from/(used) operating	49 683	17 785	18 911	23 174	23 116	23 174	(3 717)	47 908	-	-
Net cash from/(used) investing	(72 708)	(10 156)	(21 113)	(26 478)	(29 479)	(29 479)	(9 428)	(24 833)	-	-
Net cash from/(used) financing	(1 793)	7 246	2 291	5 726	5 726	5 726	(1 865)	-	-	-
<b>Cash/asset equivalents at the year end</b>	<b>(24 818)</b>	<b>(15 431)</b>	<b>(10 111)</b>	<b>2 422</b>	<b>9 363</b>	<b>9 421</b>	<b>(13 010)</b>	<b>23 075</b>	<b>22 432</b>	<b>22 432</b>
<b>Cash/asset equivalents reconciliation</b>										
Cash and investments available	(7 295)	3 647	(7 917)	4 396	4 268	4 268	-	4 268	4 200	8 200
Application of cash and investments	784	27 352	48 152	48 708	42 798	42 798	-	41 618	30 376	30 376
<b>Balance - surplus/(shortfall)</b>	<b>(7 511)</b>	<b>(34 713)</b>	<b>(56 069)</b>	<b>(38 508)</b>	<b>(36 308)</b>	<b>(36 580)</b>	<b>-</b>	<b>(37 208)</b>	<b>(46 176)</b>	<b>(46 076)</b>
<b>Asset management</b>										
Asset register summary (RDV)	832 400	814 457	800 281	832 510	815 583	815 180	818 762	819 762	789 059	752 775
Depreciation & asset impairment	36 272	35 457	36 152	711	9 255	9 255	7 255	7 255	37 460	38 148
Removal of Existing Assets	-	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	3 796	5 422	8 657	8 683	8 081	4 581	6 200	8 781	7 778	8 210
<b>Free services</b>										
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-
<b>Households below minimum service level</b>										
Water	-	-	-	-	-	-	-	-	-	-
Sewerage	-	-	-	-	-	-	-	-	-	-
Energy	-	-	-	-	-	-	-	-	-	-
Rubbish	-	-	-	-	-	-	-	-	-	-

NC0021Kaitiaki - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium-Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>R thousand</b>	<b>1</b>									
<b>Revenue - Standard</b>										
Governance and administration		31 788	40 533	85 194	52 382	43 287	43 357	89 888	86 330	91 541
Executive and council		1 823	1 005	705	2 357	2 352	2 352	2 951	2 092	2 225
Budget and treasury office		30 735	48 335	84 901	50 533	40 995	40 995	88 078	82 478	87 100
Corporate services		-	193	30	10	10	10	360	281	351
Community and public safety		1 923	1 517	1 213	4 734	11 851	11 851	7 260	7 275	7 281
Community and social services		511	253	780	967	879	879	251	274	287
Sport and recreation		7	165	8	12	3 059	3 059	10	10	11
Public safety		1 404	1 589	525	2 990	6 888	6 888	6 990	6 991	6 993
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	776	778	778	-	-	-
Economic and environmental services		4	17	5 328	819	23 745	23 745	21 178	21 958	22 778
Planning and development		4	189	5 437	819	23 745	23 745	21 178	21 958	22 778
Road transport		5	(172)	(210)	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		84 821	84 900	79 728	114 118	115 386	115 588	88 813	97 784	105 737
Electricity		53 180	60 590	53 711	89 750	69 840	69 840	62 387	68 543	73 893
Rotor		24 718	17 123	12 958	23 721	22 748	22 748	13 848	15 181	16 835
Waste water management		5 994	10 481	7 111	11 942	13 583	13 583	7 518	8 213	9 334
Waste management		7 933	7 318	5 348	8 705	9 688	9 688	5 348	5 827	6 488
Other	4	18	-	-	-	-	-	-	-	-
<b>Total Revenue - Standard</b>	<b>2</b>	<b>626 624</b>	<b>645 968</b>	<b>671 982</b>	<b>672 373</b>	<b>684 328</b>	<b>684 339</b>	<b>587 258</b>	<b>615 327</b>	<b>626 544</b>
<b>Expenditure - Standard</b>										
Governance and administration		28 328	37 295	92 925	58 278	65 805	65 863	58 837	684 542	112 905
Executive and council		12 210	12 190	15 249	12 314	13 189	13 189	13 220	15 089	16 759
Budget and treasury office		16 035	34 739	66 538	35 490	40 440	40 440	34 922	72 080	78 630
Corporate services		5 101	10 351	11 152	18 474	11 327	11 327	10 684	17 373	19 270
Community and public safety		3 883	8 134	8 188	12 992	20 688	23 668	15 528	15 941	16 217
Community and social services		2 925	3 183	4 024	8 528	8 828	8 828	4 828	5 343	5 543
Sport and recreation		2 310	2 588	2 574	2 820	9 458	9 458	1 855	1 505	1 586
Public safety		1 482	1 602	1 801	2 586	7 288	7 288	7 721	7 815	8 022
Housing		-	-	-	-	348	348	-	-	-
Health		1 384	760	859	558	672	672	1 117	1 278	1 458
Economic and environmental services		11 824	8 298	9 989	13 628	14 352	14 352	17 139	18 688	19 712
Planning and development		5 412	1 491	818	4 824	5 829	5 829	4 913	5 012	5 264
Road transport		10 422	7 807	9 152	8 004	9 323	9 323	12 225	13 076	14 449
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		88 444	932 181	95 811	87 589	91 314	91 314	96 527	185 464	113 118
Electricity		50 899	79 126	68 182	44 309	54 937	54 937	60 053	65 522	70 983
Water		26 771	11 302	12 633	10 477	17 675	17 675	17 117	18 394	18 978
Waste water management		4 578	3 160	5 482	5 631	7 945	7 945	18 718	11 853	12 459
Waste management		6 196	8 573	7 843	7 758	10 756	10 756	8 639	9 826	10 777
Other	4	131	-	-	-	-	-	-	-	-
<b>Total Expenditure - Standard</b>	<b>3</b>	<b>137 310</b>	<b>196 848</b>	<b>207 163</b>	<b>192 667</b>	<b>194 339</b>	<b>194 338</b>	<b>188 331</b>	<b>344 635</b>	<b>281 196</b>
<b>Surplus/Deficit for the year</b>		<b>(8 686)</b>	<b>(50 880)</b>	<b>(35 182)</b>	<b>19 706</b>	<b>0</b>	<b>0</b>	<b>19 219</b>	<b>(39 768)</b>	<b>(34 253)</b>



NC002 (Kall Garb - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

NC02 (Kall Garb) - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)										
Standard Classification Description	Rial	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand	1									
<b>Revenue - Standard</b>										
<b>Municipal governance and administration</b>		31 758	49 533	65 676	32 882	43 357	43 357	89 808	86 330	91 141
Executive and council		1 123	1 005	795	2 357	2 352	2 352	2 961	3 092	3 225
Mayor and Council		1 623	1 005	795	2 357	2 352	2 352	2 961	3 092	3 225
Municipal Manager						0	0	0		
Budget and treasury office		30 758	48 335	64 321	30 525	41 005	40 995	86 847	83 238	87 916
Corporate services		-	923	10	16	10	18	761	761	761
Human Resources										
Information Technology										
Property Services			193	18	10	10	10	760	761	761
Other Admin		1 923	1 517	1 313	4 754	11 825	11 651	1 288	7 215	7 281
<b>Community and public safety</b>		301	263	188	631	678	678	261	214	287
Community and social services			11	640	632	644	644	15	15	15
Libraries and Archives										
Museums & Art Galleries etc			22	24	30	28	30	27	29	39
Community halls and facilities			17	22	21	18	16	17	18	18
Cemeteries & Crematoriums										
Child Care										
Aged Care		511	213	94	253	192	192	302	212	223
Other Community										
Other Social		7	165	8	12	3 000	3 000	10	10	11
Sport and recreation		1 464	1 089	525	2 066	6 988	6 988	6 990	6 991	6 993
Public safety										
Police										
Fire										
Civil Defence										
Street Lighting		1 404	1 089	525	2 066	6 988	6 988	6 990	6 991	6 993
Other										
Housing										
Health		-	-	-	776	776	776	-	-	-
Clinics					776	776	776			
Ambulance										
Other		4	11	5 324	618	23 745	23 745	21 176	21 858	22 176
<b>Economic and environmental services</b>		4	188	5 837	618	23 745	23 745	21 176	21 858	22 176
Planning and development		4	188	5 837	618	23 745	23 745	21 176	21 858	22 176
Economic Development/Planning		4	188	5 837	618	23 745	23 745	21 176	21 858	22 176
Town Planning/Building										
Licensing & Regulation										
Road transport		6	(172)	(313)	-	-	-	-	-	-
Roads		0	(172)	(313)	-	-	-	-	-	-
Public Buses										
Parking/Garages										
Vehicle Licensing and Testing										
Other										
Environmental protection		-	-	-	-	-	-	-	-	-
Pollution Control										
Biodiversity & Landscape										
Other										
<b>Trading services</b>		94 821	94 006	79 726	114 118	113 584	113 581	89 013	87 764	88 737
Electricity		23 188	23 056	23 711	29 738	29 348	29 348	62 283	68 543	73 600
Electricity Distribution		23 188	23 056	23 711	29 738	29 348	29 348	62 283	68 543	73 600
Electricity Generation										
Water		24 714	17 125	12 888	22 721	22 745	22 745	13 866	15 181	16 095
Water Distribution		24 714	17 125	12 888	22 721	22 745	22 745	13 866	15 181	16 095
Water Storage										
Waste water management		9 954	18 481	1 711	11 542	13 933	13 583	7 916	8 213	9 334
Sewerage		9 954	18 481	1 711	11 542	13 933	13 583	7 916	8 213	9 334
Storm Water Management										
Public Toilets										
Waste management		7 833	7 318	6 348	9 795	9 888	9 698	5 346	5 827	6 488
Solid Waste		7 833	7 318	6 348	9 795	9 888	9 698	5 346	5 827	6 488
Other		19	-	-	-	-	-	-	-	-
Air Transport										
Aviation										
Tourism		19								
Forestry										
Marine										
<b>Total Revenue - Standard</b>	2	126 624	145 968	171 982	172 315	194 356	194 339	287 250	273 327	228 944

NC082 (Kaitiaki) - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>Expenditure - Standard</b>										
<b>Municipal governance and administration</b>		29 238	37 296	40 825	38 278	45 805	45 885	58 837	104 542	112 085
Executive and board		12 210	12 155	15 241	12 314	13 181	13 181	13 231	15 085	16 790
Mayor and Council		12 210	10 774	11 886	8 615	10 030	10 030	7 210	8 661	9 894
Municipal Manager			1 393	3 543	3 659	3 158	3 158	6 010	6 108	6 785
Budget and Treasury office		15 825	54 739	49 129	26 000	40 440	40 440	34 622	72 085	16 531
Corporate services		5 191	10 381	11 165	16 474	11 317	11 317	10 895	17 373	16 236
Human Resources					1 890	780	760	882	875	841
Information Technology										
Property Services										
Other Admin		6 191	10 381	11 150	8 576	10 637	10 617	9 753	16 498	16 338
<b>Community and public safety</b>		7 443	8 134	8 186	12 992	23 648	23 645	15 928	19 941	16 517
<b>Community and social services</b>		2 585	3 185	4 024	6 828	8 686	8 690	4 835	5 343	5 343
Libraries and Archives			1 066	1 486	1 641	2 550	2 550	1 245	1 229	1 320
Museums & Art Galleries etc			3	3	1	-	-	-	-	-
Community halls and facilities			26	26	124	230	230	985	711	726
Cemeteries & Crematoriums			21	33	348	10	16	27	28	28
Child Care										
Age Care										
Other Community		2 585	1 135	2 415	4 404	5 891	5 604	2 878	3 379	3 165
Other Social										
Sport and recreation		2 210	2 588	2 534	2 620	6 453	6 455	1 855	1 506	1 588
<b>Public safety</b>		1 482	1 482	1 581	2 586	7 289	7 289	1 121	7 815	8 622
Police										
Fire										
Civil Defence										
Street Lighting										
Other		1 482	1 482	1 581	2 586	7 289	7 289	7 721	7 815	8 622
Training						348	348			
<b>Health</b>		1 364	760	895	958	972	972	1 117	1 278	1 436
Clinics		1 364	760	895	958	972	972	1 117	1 278	1 436
Ambulance										
Other										
<b>Economic and environmental services</b>		11 854	9 291	9 948	13 828	14 352	14 352	11 139	18 088	19 712
Planning and development		1 482	1 491	818	4 824	5 829	5 829	4 913	5 012	5 284
Economic Development/Planning		1 482	1 491	818	4 824	5 829	5 829	4 913	5 012	5 284
Town Planning/Building										
Licensing & Regulation										
Road transport		10 422	7 807	9 132	9 984	8 523	8 523	12 224	13 876	14 448
Roads		10 422	8 365	7 201	7 422	7 680	7 680	11 156	12 196	13 522
Public Buses										
Parking Garages										
Vehicle Licensing and Testing										
Other			1 442	1 931	1 562	1 842	1 842	1 071	680	916
Environmental protection		-	-	-	-	-	-	-	-	-
Pollution Control										
Biodiversity & Landscape										
Other										
<b>Trading services</b>		66 444	102 182	93 011	87 989	91 314	91 314	96 327	185 464	113 118
Electricity		50 889	79 125	69 162	44 329	54 937	54 937	60 063	85 522	70 903
Electricity Distribution		50 889	79 125	69 162	44 329	54 937	54 937	60 063	85 522	70 903
Electricity Generation										
Water		26 771	11 302	12 533	10 477	17 975	17 975	17 117	16 384	18 976
Water Distribution		26 771	11 302	12 533	10 477	17 975	17 975	17 117	16 384	18 976
Water Storage										
Waste water management		4 574	5 160	5 492	5 031	7 645	7 645	10 716	11 653	12 450
Sewerage		4 574	5 160	5 492	5 031	7 645	7 645	10 716	11 653	12 450
Storm Water Management										
Public Toilets										
Waste management		8 196	6 573	7 843	7 750	10 798	10 798	8 839	9 608	10 777
Solid Waste		8 196	6 573	7 843	7 750	10 798	10 798	8 839	9 608	10 777
Other		131	-	-	-	-	-	-	-	-
Air Transport										
Autobus										
Tourism		131								
Forestry										
Marine										
<b>Total Expenditure - Standard</b>	3	137 316	184 548	207 183	182 687	184 356	184 339	188 031	344 031	361 196
<b>Surplus/Deficit for the year</b>		(8 585)	(58 880)	(35 122)	19 706	0	8	18 219	(30 788)	(34 255)

NC082 (Kali Garib - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description		Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>Revenue by Vote</b>											
Vote 1 - EXECUTIVE AND COUNCIL		1	556	1 095	705	2 357	2 352	2 352	2 981	3 092	3 229
Vote 2 - FINANCIAL SERVICES			18 818	49 335	84 001	50 536	40 985	40 995	60 079	104 436	105 905
Vote 3 - CORPORATE SERVICES			-	183	10	10	10	10	184	701	781
Vote 4 - COMMUNITY AND SOCIAL SERVICES			7 590	1 174	1 252	4 925	5 538	5 535	7 125	7 140	7 158
Vote 5 - TECHNICAL AND ENGINEERING SERVICES			77 899	95 071	79 476	114 346	118 701	118 701	89 133	97 890	105 875
Vote 6 - PLANNING AND DEVELOPMENT			4	188	5 037	819	23 145	23 145	21 178	-	-
Vote 7 -			-	-	-	-	-	-	-	-	-
Vote 8 -			-	-	-	-	-	-	-	-	-
Vote 9 -			-	-	-	-	-	-	-	-	-
Vote 10 -			-	-	-	-	-	-	-	-	-
Vote 11 -			-	-	-	-	-	-	-	-	-
Vote 12 -			-	-	-	-	-	-	-	-	-
Vote 13 -			-	-	-	-	-	-	-	-	-
Vote 14 -			-	-	-	-	-	-	-	-	-
Vote 15 -			-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>		2	164 863	145 968	171 682	172 373	164 336	164 336	267 250	215 327	228 944
<b>Expenditure by Vote to be appropriated</b>											
Vote 1 - EXECUTIVE AND COUNCIL		1	8 752	12 155	15 249	12 314	11 398	13 188	12 220	15 089	16 750
Vote 2 - FINANCIAL SERVICES			9 405	34 738	60 129	35 496	40 440	40 440	34 922	72 066	78 020
Vote 3 - CORPORATE SERVICES			5 614	10 361	11 150	10 474	11 377	11 377	10 695	17 373	18 276
Vote 4 - COMMUNITY AND SOCIAL SERVICES			6 987	4 560	4 361	5 075	11 299	11 288	10 910	11 253	11 807
Vote 5 - TECHNICAL AND ENGINEERING SERVICES			67 171	113 541	109 600	83 660	112 660	112 668	112 362	123 188	132 073
Vote 6 - PLANNING AND DEVELOPMENT			1 190	1 491	818	4 824	5 378	5 378	4 913	5 012	5 354
Vote 7 -			-	-	-	-	-	-	-	-	-
Vote 8 -			-	-	-	-	-	-	-	-	-
Vote 9 -			-	-	-	-	-	-	-	-	-
Vote 10 -			-	-	-	-	-	-	-	-	-
Vote 11 -			-	-	-	-	-	-	-	-	-
Vote 12 -			-	-	-	-	-	-	-	-	-
Vote 13 -			-	-	-	-	-	-	-	-	-
Vote 14 -			-	-	-	-	-	-	-	-	-
Vote 15 -			-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>		2	103 127	196 848	287 183	152 867	194 336	194 336	188 831	244 035	261 189
<b>Surplus/(Deficit) for the year</b>		2	5 745	(50 880)	(25 122)	19 796	8	0	19 219	(38 708)	(34 255)

NC382 (Ka) Garib - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description		Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year v1 2015/16	Budget Year v2 2016/17
Revenue By Vote											
Vote 1 - EXECUTIVE AND COUNCIL		1	550	1 891	785	2 357	2 352	2 352	2 941	3 082	3 229
1.1 - MUNICIPAL MANAGER				1	3	8	0	0	0	0	0
1.2 - COUNCIL GENERAL			550	1 894	792	2 351	2 352	2 352	2 941	3 082	3 229
1.3 - MAYOR											
1.4 - SPEAKER											
1.5 - MAYORAL MEMBER COMMITTEE											
1.6 - INTERNAL AUDIT											
Vote 2 - FINANCIAL SERVICES			18 818	48 335	84 991	59 338	48 995	40 895	88 979	104 424	188 920
2.1 - FINANCIAL SERVICES			8 574	36 040	71 058	34 285	29 000	25 888	68 050	84 833	82 410
2.2 - ASSESSMENT RATES			9 245	11 689	13 943	16 279	15 387	15 587	25 010	19 591	22 516
Vote 3 - CORPORATE SERVICES			-	183	10	18	18	10	768	781	761
3.1 - ADMINISTRATION				183	10	10	10	10	768	781	761
3.2 - INFORMATION TECHNOLOGY											
Vote 4 - COMMUNITY AND SOCIAL SERVICES			7 390	1 174	1 202	4 593	8 336	8 336	7 139	7 148	7 158
4.1 - LIBRARIES			421	11	840	857	944	944	15	15	18
4.2 - COMMUNITY HALLS			40	22	24	30	25	25	27	29	30
4.3 - MUSEUMS				-	-						
4.4 - PROTECTION SERVICES			19	5	-						
4.5 - TRAFFIC				1 088	525	2 936	6 388	6 088	6 990	6 991	6 993
4.6 - CLINICS			7 351	-	-	775	778	778	-	-	-
4.7 - COMMONAGE				46	63	59	102	100	188	113	119
Vote 5 - TECHNICAL AND ENGINEERING SERVICES			77 806	95 871	79 478	114 348	118 791	118 791	88 133	87 889	105 870
5.1 - MUNICIPAL BUILDINGS				182	31	194	90	90	94	88	104
5.2 - WORKSHOP			0								
5.3 - CEMETERIES			16	17	22	21	10	18	17	18	19
5.4 - PARKS AND RECREATION			3	955	8	12	3 000	3 008	10	10	11
5.5 - CARAVAN PARKS AND CHALETS				0	8	0	-	-	-	-	-
5.6 - ROADS AND STORMWATER			0	1729	3133						
5.7 - ELECTRICITY			48 688	60 056	53 711	89 750	88 640	89 640	62 283	69 543	73 900
5.8 - WATER			14 588	17 120	12 358	22 721	22 740	22 740	13 896	15 181	16 695
5.9 - WASTE WATER MANAGEMENT			8 678	15 401	7 711	11 942	13 903	13 903	7 518	8 213	9 034
5.10 - WASTE MANAGEMENT			6 025	7 318	5 349	9 715	8 698	9 698	5 346	5 627	6 408
Vote 6 - PLANNING AND DEVELOPMENT			4	189	5 637	619	23 745	23 743	21 178	-	-
6.1 - PLANNING AND DEVELOPMENT			4	0	5 637	619	23 745	23 743	21 178	-	-
6.2 - SUB-ECONOMIC HOUSING				189	-						
Total Revenue by Vote		2	184 887	145 968	171 982	172 375	184 336	184 336	287 296	213 327	228 944



NC082:Kaitiaki - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description		Rial	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand											
Expenditure by Vote											
Vote 1 - EXECUTIVE AND COUNCIL			9 752	12 156	15 246	12 314	13 188	13 188	13 228	10 989	16 738
1.1 - MUNICIPAL MANAGER			1 194	1 383	3 553	3 699	3 158	3 158	3 480	6 108	6 765
1.2 - COUNCIL GENERAL			7 569	9 105	8 794	6 735	7 858	7 858	5 337	6 832	7 527
1.3 - MAYOR			240	634	722	711	701	701	702	805	925
1.4 - SPEAKER			143	506	585	573	596	585	587	650	745
1.5 - MAYORAL MEMBER COMMITTEE			208	530	605	588	605	605	604	666	766
1.6 - INTERNAL AUDIT			-	-	-	-	-	-	531	-	-
Vote 2 - FINANCIAL SERVICES			8 405	54 738	66 526	15 468	40 440	40 440	34 822	72 088	76 820
2.1 - FINANCIAL SERVICES			8 405	54 738	66 526	25 571	35 940	35 940	30 422	67 678	71 890
2.2 - ASSESSMENT RATES			0	-	-	5 919	4 500	4 500	4 400	4 410	4 930
Vote 3 - CORPORATE SERVICES			5 614	10 361	11 150	10 474	11 377	11 377	10 686	17 373	19 278
3.1 - ADMINISTRATION			5 614	10 361	11 150	6 578	10 617	10 617	9 793	16 498	18 335
3.2 - INFORMATION TECHNOLOGY			-	-	-	1 888	760	760	893	875	943
Vote 4 - COMMUNITY AND SOCIAL SERVICES			9 587	4 500	4 361	5 675	11 289	11 289	10 919	11 282	11 807
4.1 - LIBRARIES			1 603	1 990	1 488	1 941	2 550	2 550	1 345	1 328	1 322
4.2 - COMMUNITY HALLS			27	29	38	134	230	230	585	711	728
4.3 - MUSEUMS			3	3	3	1	-	-	-	-	-
4.4 - PROTECTIONS SERVICES			143	2	1	-	-	-	-	-	-
4.5 - TRAFFIC			24	1 402	1 821	2 506	7 289	7 288	7 721	7 615	8 822
4.6 - CLINICE			5 220	780	858	859	972	972	1 117	1 238	1 436
4.7 - COUNTRAGE			1 378	188	184	55	347	347	251	255	279
Vote 5 - TECHNICAL AND ENGINEERING SERVICE			67 171	113 541	189 060	83 890	112 688	112 668	113 562	123 188	132 873
5.1 - MUNICIPAL BUILDINGS			816	948	2 278	4 244	5 547	5 547	2 717	3 104	2 878
5.2 - WORKSHOP			1 253	1 442	1 950	1 383	1 642	1 642	1 071	880	918
5.3 - CEMETERIES			20	21	33	348	15	15	27	26	28
5.4 - PARKS AND RECREATION			2 224	2 588	2 314	2 820	6 458	6 459	1 888	1 536	1 586
5.5 - CARAVAN PARKS AND CHALET			-	18	12	188	10	10	16	10	10
5.6 - ROADS AND STORMWATER			6 480	4 365	7 201	7 822	7 980	7 980	11 155	12 195	13 032
5.7 - ELECTRICITY			31 347	79 126	68 182	46 389	54 057	54 037	60 052	65 522	70 903
5.8 - WATER			8 066	11 303	12 533	10 477	17 975	17 875	17 117	16 364	16 976
5.9 - WASTE WATER MANAGEMENT			4 778	5 160	5 482	5 031	7 845	7 845	10 718	11 853	12 458
5.10 - WASTE MANAGEMENT			6 328	6 573	7 843	7 750	10 758	10 758	8 629	9 826	10 777
Vote 6 - PLANNING AND DEVELOPMENT			1 196	1 461	818	4 824	3 378	3 378	4 913	5 012	5 264
6.1 - PLANNING AND DEVELOPMENT			931	1 336	796	4 824	3 378	3 378	4 913	5 012	5 264
6.2 - SUB-ECONOMIC HOUSING			265	125	21	-	340	348	0	-	-
Total Expenditure by Vote		2	185 127	196 848	287 183	182 667	184 330	184 338	188 831	244 035	261 190
Surplus/Deficit for the year		2	1 781	(26 880)	(25 122)	19 706	0	8	18 259	(39 788)	(24 255)

NC382 (Kaitiaki) - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description		Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pro-ortho outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>Revenue By Source</b>												
Property rates	2	9 265	11 689	13 843	13 967	13 937	13 967	-	-	24 019	30 101	20 618
Property rates - penalties & collection charges	-	-	-	-	-	2 983	1 700	1 700	-	2 000	1 700	1 700
Service charges - electricity revenue	2	45 338	51 852	51 894	50 263	50 151	50 151	-	-	61 973	60 207	73 258
Service charges - water revenue	2	9 105	10 079	10 482	12 489	12 489	12 489	-	-	13 800	15 712	15 623
Service charges - sanitation revenue	2	4 912	5 475	6 007	5 235	5 285	5 285	-	-	7 515	6 388	7 035
Service charges - refuse incinerator	2	3 335	3 883	4 122	4 755	4 755	4 755	-	-	5 300	5 075	6 257
Service charges - other	-	-	-	(313)	10	1 520	1 520	-	-	21	1 857	2 000
Rental of facilities and equipment	75	75	188	34	285	156	156	-	-	904	986	977
Interest earned - external investments	6 434	317	17	17	167	15	15	-	-	15	17	17
Interest earned - outstanding debits	-	9 494	7 481	8 494	8 494	8 300	8 300	-	-	8 900	8 600	9 281
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-
Fees	188	225	-	147	51	51	51	-	-	59	80	83
Licences and permits	-	-	-	-	485	481	481	-	-	470	482	482
Agency services	1 211	477	425	2 340	5 462	5 462	5 462	-	-	6 482	6 482	5 482
Transfers recognised - operational	28 587	37 357	35 688	53 232	50 407	50 407	50 407	-	-	54 401	54 523	58 470
Other revenue	2	365	471	536	6 630	527	527	-	-	564	582	611
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>120 787</b>	<b>129 857</b>	<b>139 835</b>	<b>171 754</b>	<b>173 758</b>	<b>173 758</b>	<b>-</b>	<b>-</b>	<b>186 072</b>	<b>191 389</b>	<b>204 185</b>
<b>Expenditure By Type</b>												
Employee related costs	2	38 684	49 438	57 075	53 527	63 441	63 441	-	-	73 480	77 387	83 495
Renovation of buildings	4 277	4 752	6 260	4 817	6 603	6 603	6 603	-	-	4 415	6 075	5 629
DMU impairment	3	8 123	40 316	22 013	5 819	20 585	20 585	-	-	20 580	20 188	19 795
Depreciation & asset impairment	2	36 373	37 457	36 112	711	9 258	9 258	-	-	7 258	30 430	38 146
Finance charges	1 019	1 256	3 686	2 880	3 241	3 241	3 241	-	-	1 011	3 241	3 241
Build purchases	2	22 134	20 318	37 758	37 310	41 500	41 500	-	-	44 380	48 298	51 173
Other materials	4	3 780	4 039	3 687	8 865	4 381	4 381	-	-	4 441	7 770	6 270
Contracted services	2	-	-	-	8 312	10 742	10 742	-	-	5 671	7 415	6 810
Transfers and grants	9 381	6 575	11 121	12 407	7 355	7 355	7 355	-	-	4 185	10 231	12 507
Other expenditure	4, 5	14 630	26 789	28 585	17 401	36 652	36 652	-	-	22 579	27 137	28 836
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>137 310</b>	<b>195 948</b>	<b>207 183</b>	<b>152 857</b>	<b>194 338</b>	<b>194 338</b>	<b>-</b>	<b>-</b>	<b>188 031</b>	<b>244 025</b>	<b>281 705</b>
<b>Surplus/(Deficit)</b>												
Transfers recognised - capital	6	(16 543)	(61 091)	(67 348)	18 897	(20 579)	(20 579)	-	-	(1 959)	(52 636)	(57 951)
Contributions recognised - capital	-	7 657	57 119	13 446	879	26 570	26 570	-	-	21 176	21 850	22 716
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(8 885)</b>	<b>(3 972)</b>	<b>(53 902)</b>	<b>18 018</b>	<b>(47 149)</b>	<b>(47 149)</b>	<b>-</b>	<b>-</b>	<b>18 216</b>	<b>(30 786)</b>	<b>(34 235)</b>
Transfer	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>(8 885)</b>	<b>(3 972)</b>	<b>(53 902)</b>	<b>18 018</b>	<b>(47 149)</b>	<b>(47 149)</b>	<b>-</b>	<b>-</b>	<b>18 216</b>	<b>(30 786)</b>	<b>(34 235)</b>
Attributable to territories	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(8 885)</b>	<b>(3 972)</b>	<b>(53 902)</b>	<b>18 018</b>	<b>(47 149)</b>	<b>(47 149)</b>	<b>-</b>	<b>-</b>	<b>18 216</b>	<b>(30 786)</b>	<b>(34 235)</b>
Share of surplus/deficit of associates	7	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>		<b>(8 885)</b>	<b>(3 972)</b>	<b>(53 902)</b>	<b>18 018</b>	<b>(47 149)</b>	<b>(47 149)</b>	<b>-</b>	<b>-</b>	<b>18 216</b>	<b>(30 786)</b>	<b>(34 235)</b>



NC002 (Kaj) Garib - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/16	Budget Year +2 2017/17
<b>Capital expenditure - Vote</b>											
<b>Multisyear expenditure to be appropriated</b>	2										
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-	-
Vote 2 - FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-	-
Vote 4 - COMMUNITY AND SOCIAL SERVICES		-	-	-	-	-	-	-	-	-	-
Vote 5 - TECHNICAL AND ENGINEERING SERVICES		-	-	-	-	-	-	-	-	-	-
Vote 6 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-	-	-
Vote 7 -		-	-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	2	-	-	-	-	-	-	-	-	-	-
<b>Single year expenditure to be appropriated</b>	2										
Vote 1 - EXECUTIVE AND COUNCIL		-	314	557	580	58	85	-	200	132	167
Vote 2 - FINANCIAL SERVICES		-	98	267	3 140	7	7	-	625	126	142
Vote 3 - CORPORATE SERVICES		-	345	69	630	924	560	-	125	1 233	1 404
Vote 4 - COMMUNITY AND SOCIAL SERVICES		-	152	1	405	58	85	-	-	145	131
Vote 5 - TECHNICAL AND ENGINEERING SERVICES		-	13 940	17 279	28 116	6 038	19 638	-	26 455	27 438	19 973
Vote 6 - PLANNING AND DEVELOPMENT		-	2 733	6 207	2 787	427	427	-	138	1 080	1 130
Vote 7 -		-	-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>		-	18 835	25 581	35 653	21 161	21 161	-	26 563	28 127	22 826
<b>Total Capital Expenditure - Vote</b>		-	18 835	25 581	35 653	21 161	21 161	-	26 563	28 127	22 826
<b>Capital Expenditure - Standard</b>											
<b>Governance and administration</b>		367	888	1 103	4 389	1 941	1 941	-	1 906	1 481	1 583
Executive and council		71	214	462	580	85	85	-	255	132	147
Budget and treasury office		228	146	257	3 140	7	7	-	425	126	142
Corporate services		218	345	69	630	924	560	-	125	1 233	1 404
<b>Community and public safety</b>		338	3 283	3 530	408	87	87	-	-	10 898	142
Community and social services		-	212	1	-	2	2	-	-	9 988	61
Sport and recreation		327	8	-	-	-	-	-	-	-	-
Public safety		12	167	-	406	85	85	-	-	115	121
Health		-	3 133	3 498	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		3 851	9 041	14 046	10 725	9 080	9 080	-	8 821	11 858	10 128
Planning and development		-	571	1 707	2 787	427	427	-	138	1 080	1 130
Road transport		3 851	4 464	12 690	7 638	8 633	8 633	-	8 713	9 175	9 936
Environmental protection		-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		72 275	9 166	4 182	20 078	16 065	16 065	-	18 732	2 946	10 868
Electricity		846	3 384	141	1 850	1 062	1 062	-	1 185	316	352
Water		72 275	5 982	3 620	13 617	8 963	8 963	-	17 165	32	9 274
Waste water management		98	163	-	1 075	2	2	-	20	11	12
Waste management		72	342	311	3 636	-	-	-	122	2 803	1 250
Other		-	88	-	-	7	7	-	40	22	24
<b>Total Capital Expenditure - Standard</b>	3	79 048	19 678	22 581	35 653	21 161	21 161	-	28 583	29 127	22 826
<b>Funded by:</b>											
National Government		31 375	17 263	28 077	19 940	26 570	26 570	-	21 178	21 888	22 776
Provincial Government		-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	1 523	-	-	-	-	-	-	-
Transfers recognised - capital	4	31 375	17 263	28 077	19 940	26 570	26 570	-	21 178	21 888	22 776
Public contributions & donations	5	-	-	-	-	-	-	-	-	-	-
Borrowing	6	3 293	-	-	7 900	-	-	-	-	-	-
Internally generated funds	7	3 342	1 315	1 081	9 112	591	591	-	8 415	4 160	100
<b>Total Capital Funding</b>	7	38 010	18 578	29 158	36 952	27 161	27 161	-	29 593	26 048	22 876

NC882 (Kali Gerib - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	RW	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Provisional outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>Capital expenditure - Municipal Vote</b>											
<b>Single-year expenditure appropriation</b>	<b>2</b>										
<b>Vote 1 - EXECUTIVE AND COUNCIL</b>		-	314	507	583	85	85	-	255	132	147
1.1 - MUNICIPAL MANAGER			27	-	83	18	18		125	119	132
1.2 - COUNCIL GENERAL			286	507	500	7	7		125	23	15
1.3 - MAYOR											
1.4 - SPEAKER											
1.5 - MAYORAL MEMBER COMMITTEE											
1.6 - INTERNAL AUDIT											
<b>Vote 2 - FINANCIAL SERVICES</b>		-	148	357	5 140	7	7	-	625	126	142
2.1 - FINANCIAL SERVICES			145	357	5 140	7	7		625	126	142
2.2 - ASSESSMENT RATES					2 800						
<b>Vote 3 - CORPORATE SERVICES</b>		-	345	48	528	830	830	-	125	1 233	1 454
3.1 - ADMINISTRATION			340	48	100	830	830		125	1 040	1 192
3.2 - INFORMATION TECHNOLOGY			-	-	188	150	150		-	193	212
<b>Vote 4 - COMMUNITY AND SOCIAL SERVICES</b>		-	192	1	480	66	66	-	-	119	121
4.1 - LIBRARIES			5	1							
4.2 - COMMUNITY HALLS											
4.3 - MUSEUMS											
4.4 - PROTECTION SERVICES											
4.5 - TRAFFIC			167	-	400	65	65		119		121
4.6 - CLINICS											
4.7 - COMMONAGE											
<b>Vote 5 - TECHNICAL AND ENGINEERING SERVICE</b>		-	11 949	17 270	20 116	18 668	19 600	-	23 455	23 436	18 973
5.1 - MUNICIPAL BUILDINGS											
5.2 - WORKSHOP			89	-	-	7	7		40	22	24
5.3 - CEMETERIES			267	-	-	-	-		-	9 635	-
5.4 - PARKS AND RECREATION			6	-	-	-	-		-	-	-
5.5 - CARAVAN PARKS AND CHALETS			-	-	-	2	2		-	16	61
5.6 - ROADS AND STORMWATER			4 484	12 896	7 938	9 633	9 633		9 713	10 515	9 080
5.7 - ELECTRICITY			3 384	551	1 060	1 962	1 062		1 595	316	352
5.8 - WATER			5 782	5 520	13 612	9 803	9 803		17 168	22	9 274
5.9 - WASTE WATER MANAGEMENT			162	-	1 175	2	2		20	11	12
5.10 - WASTE MANAGEMENT			347	371	3 586	-	-		322	2 586	1 283
<b>Vote 6 - PLANNING AND DEVELOPMENT</b>		-	3 719	5 207	2 787	427	427	-	138	1 084	1 139
6.1 - PLANNING AND DEVELOPMENT			3 719	5 207	2 787	427	427		138	1 084	1 139
6.2 - SUB-ECONOMIC HOUSING			3 192	3 468	-	-	-		-	-	-
<b>Capital single-year expenditure sub-total</b>		-	18 670	23 581	35 632	21 161	21 161	-	26 563	28 127	22 845
<b>Total Capital Expenditure</b>		-	18 670	23 581	35 632	21 161	21 161	-	26 563	28 127	22 845

NC682 (Kail Garib - Table A6 Budgeted Financial Position

Description		Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand												
ASSETS												
Current assets												
Cash			2 886	3 389	3 196	3 738	3 738	3 738		3 717	3 709	3 885
Call investment deposits	1		-	443	443	463	463	463	-	463	466	515
Consumer advances	1		26 415	10 764	12 180	9 057	9 057	9 057	-	9 057	9 057	9 057
Other debtors			3 946	62	67	68	68	68		68	68	68
Current portion of long-term receivables			67	-	-	-	-	-		-	-	-
Inventory	2		2 257	1 978	687	1 308	1 300	1 300		1 300	1 300	1 300
Total current assets			32 340	16 480	14 760	15 103	15 115	15 103	-	18 105	18 600	18 715
Non-current assets												
Long-term receivables			9 888	-	-	-	-	-		-	-	-
Investments			4 812	-	-	-	-	-		-	-	-
Investment property			-	4 425	4 345	4 195	4 195	4 195		4 345	3 895	3 748
Investment in Associates			-	-	-	-	-	-		-	-	-
Property, plant and equipment	3		832 483	808 942	828 623	826 311	819 590	819 588	-	818 712	788 564	760 028
Agriculture			-	-	-	-	-	-		-	-	-
Biological			-	-	-	-	-	-		-	-	-
Intangible			-	18	18	8	8	8		8	8	8
Other non-current assets			-	10 337	10 407	10 257	10 257	10 257		10 257	10 257	10 257
Total non-current assets			846 888	829 384	843 846	842 773	825 417	825 417	-	838 318	798 217	762 032
TOTAL ASSETS			879 228	895 864	908 610	897 876	840 532	840 520	-	946 423	896 817	798 747
LIABILITIES												
Current liabilities												
Bank overdraft	1		14 254	773	11 594	-	-	-		-	-	-
Borrowing	4		838	528	2 356	1 958	1 958	1 958	-	1 942	1 938	1 914
Customer deposits			1 388	1 021	1 537	1 889	1 889	1 889		1 888	1 888	1 888
Trade and other payables	4		27 531	48 737	58 553	48 526	48 676	50 876	-	51 177	50 931	50 647
Provisions			3 601	-	621	622	622	622		622	622	622
Total current liabilities			47 812	51 059	73 846	52 165	52 993	53 865	-	55 288	55 528	54 731
Non-current liabilities												
Borrowing			4 328	12 128	13 241	11 917	11 917	11 917	-	11 917	11 917	11 917
Provisions			8 698	14 977	46 396	46 388	46 388	46 388	-	46 388	46 388	46 388
Total non-current liabilities			13 026	27 105	59 637	58 305	58 305	58 305	-	58 305	58 305	58 305
TOTAL LIABILITIES			60 838	78 164	133 483	110 470	111 298	112 170	-	113 593	113 833	113 036
NET ASSETS	1		818 389	792 338	775 127	786 402	727 237	727 237	-	732 829	780 984	685 711
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/Deficit			818 389	792 338	775 127	786 402	727 237	727 237		732 829	780 984	685 711
Reserves	4		-	-	-	-	-	-		-	-	-
Wholly-owned interests			-	-	-	-	-	-		-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	1		818 389	792 338	775 127	786 402	727 237	727 237	-	732 829	780 984	685 711

MC082 | Kall Gerb - Table A7 Budgeted Cash Flows

ICGSP   Kell Gerb - Table A7 Budgeted Cash Flows					2014/15 Medium Term Revenue & Expenditure Framework						
Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			Budget Year			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Provisional outcome	2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Fees/payments and other		52 375	54 300	55 800	55 221	55 221	55 221	41 250	123 190		
Government – operating	1	43 355	41 350	38 155	53 851	53 851	53 851	37 578	54 481		
Government – capital	1	–	11 151	25 114	19 952	19 952	19 952	14 112	21 128		
Rents		8 851	8 404	7 025	887	887	887	5 059	5 510		
Dividends		–	–	–	–	–	–	–	–		
Payments											
Suppliers and employees		(52 171)	(110 435)	(104 518)	(130 733)	(130 733)	(130 733)	(82 815)	(155 027)		
Finance charges		(1 635)	(1 853)	(621)	(2 803)	(2 803)	(2 803)	(758)	(1 015)		
Transfers and Grants	1	–	(13 821)	(11 194)	(12 457)	(12 457)	(12 457)	(9 425)	(8 158)		
NET CASH FROM/USED IN OPERATING ACTIVITIES		46 055	17 795	16 311	23 134	23 134	23 134	(1 753)	47 938	–	–
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		300	(668)	–	–	–	–	–	–		
Decreases (increases) in non-current debtors		–	–	–	827	827	827	373	–		
Decreases (increases) other non-current receivables		–	–	(129)	–	–	–	–	–		
Decreases (increases) in non-current investments		–	–	(821)	–	–	–	–	–		
Payments											
Capital assets		(70 305)	(3 987)	(28 342)	(30 305)	(30 305)	(30 305)	(8 798)	(24 633)		
NET CASH FROM/USED IN INVESTING ACTIVITIES		(77 798)	(10 156)	(27 113)	(29 478)	(29 478)	(29 478)	(8 425)	(24 433)	–	–
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short-term loans		–	–	–	–	–	–	–	–		
Borrowing long-term/financing		–	–	–	7 000	7 000	7 000	–	–		
Increase (decrease) in consumer deposits		–	–	–	875	875	875	–	–		
Payments											
Repayment of borrowing		(1 193)	7 348	2 251	(2 188)	(2 149)	(2 149)	(7 850)	–		
NET CASH FROM/USED IN FINANCING ACTIVITIES		(1 193)	7 348	2 251	5 792	5 751	5 751	(7 850)	–	–	–
NET INCREASE (DECREASE) IN CASH HELD		(32 817)	14 798	(9 951)	(576)	(573)	(576)	(14 948)	23 432	–	–
Cash and cash equivalents at the year begin	1	188	(31 221)	(15 433)	1 667	1 967	1 667	1 667	22 422	22 422	22 422
Cash/cash equivalents at the year end	1	(36 227)	(16 423)	(25 383)	991	914	914	(13 281)	23 432	22 422	23 422

NC082 (Kaitiaki) - Table A5 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Fall Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>Cash and investments available</b>											
Cash/ cash equivalents at the year end	1	(26 227)	(15 433)	(21 363)	518	518	518	(13 051)	22 422	22 422	22 422
Other current investments - < 90 days		18 480	50 485	13 000	3 652	3 652	3 682	13 851	(18 222)	(18 222)	(18 222)
Non-current assets - investments	1	4 662	-	-	-	-	-	-	-	-	-
<b>Cash and investments available</b>		<b>(7 085)</b>	<b>3 547</b>	<b>(7 515)</b>	<b>4 280</b>	<b>4 280</b>	<b>4 280</b>	<b>-</b>	<b>4 280</b>	<b>4 280</b>	<b>4 280</b>
<b>Application of cash and investments</b>											
Unspent conditional transfers		-	3 071	4 460	-	2 358	2 360	-	2 080	1 882	1 700
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Sparsity requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	724	32 315	44 268	45 730	40 436	40 436	-	36 439	48 525	48 526
Other provisions	4	-	-	-	-	-	-	-	-	-	-
Long term investments controlled	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
<b>Total Application of cash and investments</b>		<b>784</b>	<b>32 315</b>	<b>44 722</b>	<b>45 730</b>	<b>40 788</b>	<b>40 788</b>	<b>-</b>	<b>41 438</b>	<b>50 375</b>	<b>50 326</b>
<b>Reconciliation</b>		<b>(7 869)</b>	<b>(34 768)</b>	<b>(36 240)</b>	<b>(34 588)</b>	<b>(36 508)</b>	<b>(36 508)</b>	<b>-</b>	<b>(37 158)</b>	<b>(46 095)</b>	<b>(46 046)</b>



NC002 IKail Garib - Table A6 Asset Management

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2016/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>CAPITAL EXPENDITURE</b>										
<b>Total New Assets</b>	1	18 988	18 670	23 501	35 833	21 181	21 181	34 587	26 127	22 938
Infrastructure - Road transport		26 463	6 334	7 555	12 085	7 179	7 179	11 733	9 863	7 777
Infrastructure - Electricity		8 957	2 122	2 372	4 052	2 406	2 406	3 931	2 970	2 606
Infrastructure - Water		25 885	6 185	7 307	11 631	7 022	7 022	11 477	8 670	7 608
Infrastructure - Sanitation		145	35	31	86	38	38	64	48	43
Infrastructure - Other		5 154	1 233	1 478	2 358	1 398	1 398	2 285	1 726	1 515
Infrastructure		66 514	15 819	18 743	30 498	18 043	18 043	29 497	22 217	19 548
Community		829	198	221	379	225	225	367	278	244
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
<b>Total New Assets</b>	1	10 905	2 553	4 617	4 874	2 893	2 893	4 729	3 572	3 134
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
<b>Total Renewal of Existing Assets</b>	2	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
<b>Total Renewal of Existing Assets</b>	2	-	-	-	-	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure</b>	4	26 463	6 334	7 555	12 085	7 179	7 179	11 733	9 863	7 777
Infrastructure - Road transport		26 463	6 334	7 555	12 085	7 179	7 179	11 733	9 863	7 777
Infrastructure - Electricity		8 957	2 122	2 372	4 052	2 406	2 406	3 931	2 970	2 606
Infrastructure - Water		25 885	6 185	7 307	11 631	7 022	7 022	11 477	8 670	7 608
Infrastructure - Sanitation		145	35	31	86	38	38	64	48	43
Infrastructure - Other		5 154	1 233	1 478	2 358	1 398	1 398	2 285	1 726	1 515
Infrastructure		66 514	15 819	18 743	30 498	18 043	18 043	29 497	22 217	19 548
Community		829	198	221	379	225	225	367	278	244
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure</b>	4	10 905	2 553	4 617	4 874	2 893	2 893	4 729	3 572	3 134
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
<b>TOTAL CAPITAL EXPENDITURE - Asset class</b>	2	18 008	18 670	23 501	35 833	21 181	21 181	34 587	26 127	22 938



<b>ASSET REGISTER SUMMARY - PPE (NDV)</b>		5									
Infrastructure - Road/transport			262 266	274 760	285 590	289 930	279 104	275 194	276 718	266 015	294 088
Infrastructure - Electricity			94 522	92 052	83 400	94 150	92 177	92 177	92 718	89 130	85 138
Infrastructure - Water			276 241	288 700	298 889	274 864	269 105	269 188	270 683	260 214	248 555
Infrastructure - Sanitation			1 545	1 503	1 090	1 531	1 525	1 501	1 513	1 455	1 390
Infrastructure - Other			54 999	53 511	51 960	54 724	53 578	53 578	53 892	51 808	49 487
Infrastructure			709 532	800 525	809 930	705 287	697 484	697 469	695 324	689 634	637 666
Community			8 944	8 904	7 786	8 900	8 615	8 615	8 696	8 331	7 957
Heritage assets			-	-	-	-	-	-	-	-	-
Investment properties			-	4 495	4 340	4 100	4 100	4 100	4 045	3 890	3 749
Other assets			113 812	110 733	162 307	113 245	110 872	110 672	111 522	107 205	102 485
Agricultural Assets			-	-	-	-	-	-	-	-	-
Biological assets			-	-	-	-	-	-	-	-	-
Intangibles			-	10	14	9	9	9	4	0	8
<b>TOTAL ASSET REGISTER SUMMARY - PPE (NDV)</b>		5	<b>832 460</b>	<b>814 487</b>	<b>833 381</b>	<b>832 815</b>	<b>815 188</b>	<b>815 168</b>	<b>819 762</b>	<b>798 859</b>	<b>762 775</b>
<b>EXPENDITURE OTHER ITEMS</b>											
Depreciation & asset impairment			36 272	33 457	36 132	711	9 255	9 255	7 295	37 481	39 148
Repairs and Maintenance by Asset Class	3		3 766	5 422	4 657	5 863	4 681	4 561	6 701	7 776	9 270
Infrastructure - Road/transport			1 277	1 835	1 482	2 509	1 594	1 594	2 273	2 638	3 145
Infrastructure - Electricity			429	616	499	585	521	521	762	884	1 054
Infrastructure - Water			1 290	1 799	1 443	2 675	1 529	1 529	2 224	2 580	3 076
Infrastructure - Sanitation			7	10	8	16	8	8	12	14	17
Infrastructure - Other			269	358	282	572	303	303	443	514	612
Infrastructure			3 273	4 623	3 702	7 367	2 960	2 960	3 714	6 600	7 864
Community			40	58	44	57	49	49	71	83	98
Heritage assets			-	-	-	-	-	-	-	-	-
Investment properties			-	-	-	-	-	-	-	-	-
Other assets	6, 7		515	741	512	1 184	626	626	916	1 063	1 267
<b>TOTAL EXPENDITURE OTHER ITEMS</b>			<b>40 618</b>	<b>39 676</b>	<b>40 764</b>	<b>8 375</b>	<b>11 824</b>	<b>11 836</b>	<b>13 988</b>	<b>48 178</b>	<b>47 418</b>
Renewal of Existing Assets as % of total capex			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Renewal of Existing Assets as % of deprec <sup>1</sup>			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M as a % of PPE			0.0%	0.7%	0.4%	1.0%	0.6%	0.6%	0.8%	1.0%	1.2%
Renewal and R&M as a % of PPE			0.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%

NC062 (Ka? Garib - Table A10 Basic service delivery measurement

		2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
Description	Ref	Outcomes	Outcomes	Outcomes	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>Household service targets</b>	1									
<b>Water:</b>										
Piped water inside dwelling								4 306		
Piped water inside yard (but not in dwelling)										
Using public tap (at least min service level)	2									
Other water supply (at least min service level)	4									
Minimum Service Level and Above sub-total		-	-	-	-	-	-	4 306	-	-
Using public tap (< min service level)	3									
Other water supply (< min service level)	4									
No water supply										
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	4 306	-	-
<b>Sanitation/sewerage:</b>										
Flush toilet (connected to sewerage)								4 130		
Flush toilet (with septic tank)										
Chemical toilet										
Pit toilet (ventilated)								86		
Other toilet provisions (< min service level)										
Minimum Service Level and Above sub-total		-	-	-	-	-	-	4 216	-	-
Bucket toilet										
Other toilet provisions (< min service level)										
No toilet provisions										
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	4 216	-	-
<b>Energy:</b>										
Electricity (at least min service level)								6 393		
Electricity - prepaid (min service level)								5 143		
Minimum Service Level and Above sub-total		-	-	-	-	-	-	11 532	-	-
Electricity (< min service level)										
Electricity - prepaid (< min service level)										
Other energy sources										
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	11 532	-	-
<b>Refuse:</b>										
Removed at least once a week								6 147		
Minimum Service Level and Above sub-total		-	-	-	-	-	-	6 147	-	-
Removed less frequently than once a week										
Using communal refuse dump										
Using own refuse dump										
Other rubbish disposal										
No rubbish disposal										
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	6 147	-	-
<b>Households receiving Free Basic Service</b>	7									
Water (5 kilolitres per household per month)								2 968		
Sanitation (free minimum level service)								2 968		
Electricity/other energy (50kwh per household per month)								2 968		
Refuse (removed at least once a week)								2 968		
<b>Cost of Free Basic Services provided (R'000)</b>	8									
Water (5 kilolitres per household per month)										
Sanitation (free sanitation service)										
Electricity/other energy (50kwh per household per month)										
Refuse (removed once a week)										
<b>Total cost of FBS provided (minimum social pack)</b>		-	-	-	-	-	-	-	-	-
<b>Highest level of free service provided</b>										
Property rates (R value threshold)										
Water (kilolitres per household per month)										
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)										
Electricity (kwh per household per month)										
Refuse (average litter per week)										
<b>Reverse cost of free services provided (R'000)</b>	9									
Property rates (R 15 000 threshold rebate)										
Property rates (other exemptions, reductions and rebates)										
Water										
Sanitation										
Electricity/other energy										
Refuse										
Municipal Housing - rental rebates										
<b>27-JUNE-2014</b>										
Other	10									

